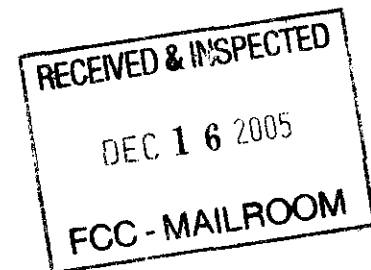




December 13, 2005

Commission's Secretary  
Office of the Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, SW  
Washington, DC 20554



**RE: Request for Exemption from Commission's Closed Captioning Requirements**

To Whom It May Concern:

I am writing in reference to the television ministry of Greater Fellowship Ministries, a non-profit organization, ID Number: 62-1672663. This ministry was organized under Section 501 (C) 3 of the Internal Revenue Service guidelines on June 13, 2000.

Greater Fellowship Ministries' television broadcast Destiny Through the Word, has been in existence for a little over two years and airs on UPN-38 once a week.

Compliance with the Closed Captioning Requirements would impose an undue burden and tremendous hardship on Destiny Through the Word Broadcast for the following reasons:

1. Due to the existing financial obligation of Destiny Through the Word which currently challenges the small budget for broadcasting equipment and airtime expenditures, any additional charges for Closed Captioning or the purchase of equipment for Closed Captioning would cause extreme difficulty to meet the budget and subsequently force Destiny Through the Word to terminate the broadcast.
2. Destiny Through the Word broadcast has no outside funding resources nor receives any contributions from other sources. It relies solely on the donations from Greater Fellowship Membership.
3. Current expenditures for broadcast equipment and airtime cost are approximately \$40,000.00 a year. Annual contributions averages about \$39,000.00 per year. Volunteers do all production and filming time.

*South: 2401 South Main Street*

*P. O. Box 8061*

*Pine Bluff, Arkansas 71601-8061*

*Telephone: (870) 850-7447 Fax: (870) 536-7262*

*West: Bowman Business Park*

*1523 Bowman Road—Suite E*

*Little Rock, AR 72212*

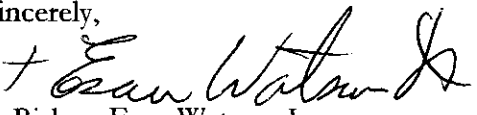
*Telephone: (501) 954-9140*

*Email: grfellowshipmin@prodigy.net*

***"Destined To Make A Difference"***

Therefore, we pray and respectfully request that you rule favorably regarding this request to exempt Greater Fellowship Ministries (Destiny Through the Word Broadcast) from the Close Captioning Requirements. Thank you for your consideration of the request.

Sincerely,

  
+ Bishop Esau Watson, Jr.

EWjr:tw

CC: KLR1/KASN

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 13 2000

GREATER FELLOWSHIP MINISTRIES INC  
PO BOX 8061 2401 S MAIN ST  
PINE BLUFF, AR 71601

Employer Identification Number:  
62-1672663

DLN:  
17053073043030

Contact Person:  
SANDRA TOWNLEY ID# 75816

Contact Telephone Number:  
(877) 829-5500

Accounting Period Ending:  
December 31

Form 990 Required:  
No

Addendum Applies:  
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely

Letter 947 (D0/CG)



KASN PINE BLUFF/LITTLE ROCK

10800 Colonel Glenn Road  
Little Rock, Arkansas 72204

phone: (501) 225-0038

www.UPN38tv.com

## Greater Fellowship Ministries

### 2005-2006 Annual Agreement

Weekly ½ hour paid program: 28:30

Day: Sunday

Time Period: 8:30AM – 9:00AM

Bonus: 10-Second Promotional Spots: 5x per week  
(Mon- Sun ROS 7am-12am)

Air Dates: December 18<sup>th</sup>, 2005 – December 10<sup>th</sup>, 2006

Weekly Investment: \$500

**Total Net Annual Investment: \$26,000**

\*Note: Tapes are due to KASN each Thursday by 12n. Payments are due four weeks in advance.

\*Please deliver all dubs or mail to KASN UPN38 10800 Colonel Glenn Rd, Little Rock, AR 72204. Please use the same address for payments.

#### Station Requirements

KASN UPN38 requires and upholds a 4-week cancellation policy for all 30-minute paid programming. The station reserves the right to preempt with minimum 72 hour notice to the advertiser. The station reserves the right to preempt based on quality or content issues.

A handwritten signature in black ink, appearing to read 'Esau Watson, Jr.'.

Bishop Esau Watson, Jr.  
Greater Fellowship Ministries

**BANCROFT LEASING****5159 WHEELIS DRIVE****MEMPHIS, TN 38117****800-414-1308 / 901-761-2156 / FAX 901-767-0060****www.aglease.com****OVERNIGHT MAIL TRANSMITTAL SHEET****TO: PASTOR WATSON****FROM: CHARLES Y. BANCROFT****COMPANY GREATER FELLOWSHIP  
MINISTRIES****DATE: 07/21/2003****FAX: 870 536 7262 1 Page****RE: \$52,300.00 Television Production Equipment from Crescent Communications**

Lease Approval \$ 52,300.00; 60 months @ \$1,114.54 with \$1.00 Residual

Due at closing First two monthly payments: \$2,229.08 Plus \$200.00 Document and UCC filing fees.

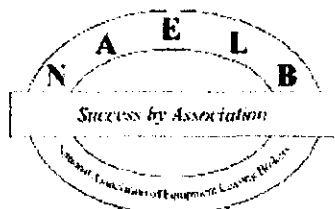
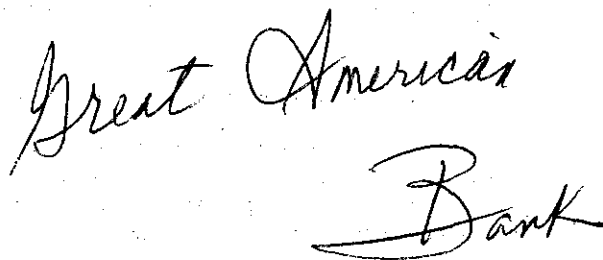
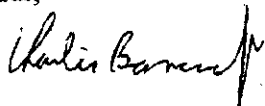
Crescent Communications has been notified of this approval and have started assembling the equipment for delivery. They indicate this will take 2-3 weeks.

This week, we will prepare documents for your signature.

The Vendor is funded upon your authorization that the equipment has been delivered and is working OK.

Thanks for your business...we appreciate you as a customer.

Best regards,

**CHARTER MEMBER****BANCROFT LEASING CELEBRATES 26 YEARS IN BUSINESS  
EQUIPMENT LEASING SINCE 1977**

# BANCROFT LEASING

5159 WHEELIS DRIVE

MEMPHIS, TN 38117

800-414-1308 / 901-761-2156 / FAX 901-767-0060

www.aglease.com

## FACSIMILE TRANSMITTAL SHEET

TO: Rev. Esau Watson, Jr.

FROM: Julie B. Hays

COMPANY: Greater Fellowship Ministries

DATE: 10/22/03

FAX NUMBER: 870-536-7262

TOTAL # OF PAGES WITH COVER: 2

### NOTES/COMMENTS:

Re: lease payment decrease

First Source Capital has been informed that the state of Arkansas has changed the way they assess the single article tax. Therefore, your monthly payment will decrease. The payment on the lease documents is \$1,226.73. With the correction, the payment will be \$1,214.99. A credit on the advance payments made at closing will be applied to your next payment.

In order for the payment amount to be corrected, please sign the attached Lease Addendum, and fax to 901-767-0060. The original should be mailed to:

First Source Capital

1540 River Park Drive, Suite 106

Sacramento, CA 95815

Attn: Angie Hamilton — (877) 563 1963

11/3/03  
E Van

I apologize for any inconvenience. If you have any questions, please call us at 1-800-414-1308. Thanks.

DUE DATE Change:



CHARTER MEMBER

BANCROFT LEASING CELEBRATES 26 YEARS IN BUSINESS  
EQUIPMENT LEASING SINCE 1977